



# Finance Act 1985

## 1985 CHAPTER 54

### PART I U.K.

#### CUSTOMS AND EXCISE AND VALUE ADDED TAX

### CHAPTER I U.K.

#### CUSTOMS AND EXCISE

##### *The rates of duty*

### 1 Spirits, beer, wine, made-wine and cider. U.K.

- (1) In section 5 of the <sup>M1</sup>Alcoholic Liquor Duties Act 1979 (excise duty on spirits) for “£15.48” there shall be substituted “£15.77”.
- (2) In section 36 of that Act (excise duty on beer) for “£24.00” and “£0.80” there shall be substituted “£25.80” and “£0.86” respectively.
- (3) For the Table of rates of duty in Schedule 1 to that Act (wine and made-wine) there shall be substituted the Table in Schedule 1 to this Act.
- (4) With respect to wine or made-wine imported into or produced in the United Kingdom on or after 29th July 1985, Schedule 1 to this Act shall have effect with the substitution—
  - (a) for the words “of less than 15”, in each place where they occur, of the words “not exceeding 15”; and
  - (b) for the words “of not less than 15” of the words “exceeding 15”.
- (5) In section 62(1) of that Act (excise duty on cider) for “£14.28” there shall be substituted “£15.80”.
- (6) This section and Schedule 1 to this Act shall be deemed to have come into force on 20th March 1985.

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**Status:** Point in time view as at 01/05/1995.

**Changes to legislation:** There are currently no known outstanding effects  
for the Finance Act 1985, Section 1. (See end of Document for details)

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**Marginal Citations**

**M1** 1979 c. 4.

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